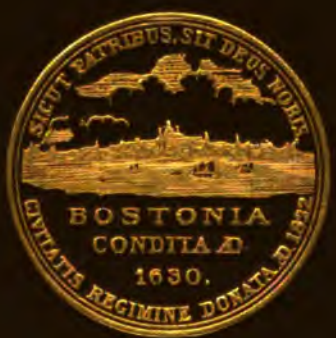

THE

POPULATION AND FINANCES

OF BOSTON

A STUDY OF MUNICIPAL GROWTH

BY

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POPULATION AND FINANCES OF BOSTON.

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Frequently the statement is made that business methods should be applied to the conduct of municipal affairs. While private and municipal corporations differ in the respect that the former aim to make money while the function of the latter is to spend it, to both should be applied the same principles of financial economy. Just as in a private corporation the earnings, expenses, and resources must be constantly watched that its affairs may be conducted economically and plans made for the future; so must the financial condition of a municipality be studied, its probable revenues and expenditures determined, in order that its growth may be intelligently understood and its future properly provided for.

Recently there was felt the need of some means of measuring the growth, in finances and population, of the City of Boston, Mass. At the request of the Mayor to the City Engineer, the writer, assisted by other employees of the Engineering Department of the City, undertook the present investigation.

Unless the conditions be radically changed, the growth in the future will continue along the same

course that has been followed in the past. The aim of the present investigation is to determine what this law of growth has been. From a study of the statistics of population, polls, valuation, income, expenditure, and net debt, for a considerable number of years, formulæ have been deduced and curves plotted which indicate what future growth may be expected along these lines.

DATA AND SCOPE.

In every case this study has been made with reference to the area, 46 square miles, included within the present limits of Boston. It deals, therefore, not alone with the original Boston, but also with those cities and towns which were subsequently annexed, viz.: Roxbury, Dorchester, West Roxbury, Brighton, and Charlestown. As Charlestown and Dorchester sustained important losses of territory prior to their annexation, the statistics of these places have been carefully studied and revised to apply as nearly as possible to those areas which subsequently became parts of Boston. There being in the other towns no changes of area materially affecting the total results, the statistics of Roxbury, West Roxbury, and Brighton have been used without revision.

The data used in the calculations are given in tables attached hereto. Tables I. to V. inclusive (population, polls, and valuation) were compiled by employees of the Engineering Department from an examination of original records, reports, and maps on file in the Massachusetts State Library and the offices of the Assessors of Boston and the Secretary of the Commonwealth. Table VI. (income and expenditure) was prepared by the Statistics Department of the City, and the data contained therein will be found in the forthcoming "Special Publication No. 5" of that Department.

Table VII. (net debt) is taken from the report of the City Auditor for 1899–1900, page 250.

Where it has been necessary to estimate data of population, polls, and valuation, the number of significant figures given in the tables (I. to V. inclusive) may be used as a measure of the accuracy of the estimate. In such cases it is believed that all significant figures except the last are correct; and that the error, if any, in the last place will usually be slight.

DERIVATION OF FORMULÆ.

The formulæ have been derived by the method of least squares. They have the general form

$$X = A + Bt + Ct^2$$

in which X is the quantity sought, t is the time in years from 1900 (being negative prior, and positive subsequent, to that year), and A, B, and C are constants to be derived mathematically. These formulæ are the equations of curves parabolic in shape and concave upward, this being the form which appears to fit the data most closely.

POPULATION AND POLLS.

The statistics of population and polls, given in Table II., are shown graphically on Plate A.

First Formula for Population. — The formula, as determined from the actual population in twenty census years, from 1790 to 1900, inclusive, is as follows:

$$P = 546{,}430 + 9668\ t + 44.89\ t^2$$

This formula, while being the best of its form that can be derived from the observations used, is not closely in agreement with the actual populations of the last fifteen years, and when used to predict future population it gives results obviously too small. The explana-

tion of this is to be found in the effect of the Civil War, and the subsequent business depression, in retarding the growth of the City. The setback appears to have affected the censuses of 1865, 1870, 1875, 1880, and, to some extent, even that of 1885.

The first formula for population should *not* be used for predicting growth in the future.

Formula for Polls. — The first population formula having proved unsatisfactory, attention was next directed to a study of the assessed polls. For this investigation the polls in each year from 1822 to 1900, inclusive, were available, giving 79 observations, from which was derived the formula

$$P = 163{,}270 + 3856\ t + 25.4\ t^2.$$

Comparison of the curve plotted from this formula with the actual polls shows that, while as we should expect there is some deviation between the two during the Civil War period, in general the curve and the actual polls are in close agreement. Especially is this true during the past twenty years, during which time the computed and actual polls in no case differ by more than about 2 per cent. while the average difference is 1.2 per cent.

It is thought that for the next few years this formula may be used for estimating polls with a fair degree of accuracy. The results predicted by it will probably be slightly less than the actual polls as subsequently found.

Relation Between Population and Polls. — A satisfactory formula for polls having been derived, a study was made of the ratio of population to polls whenever (as in census years) actual comparison of the two was possible. It was found that this ratio varied considerably in the seventy-five years considered. It was highest, as one would expect, in 1865, when the

proportion of adult males had been reduced by the Civil War. It is surprising to observe, however, that while prior to the war the population was from 4½ to 5 times the number of polls, since 1865 the ratio has been steadily diminishing until in 1900 it reached a minimum of 3.37. This means that the number of adult males is increasing at a faster rate than the increase in population; and that while in 1850 out of every 100 population there were only 21 men, in 1900 the adult males constituted nearly 30 per cent. of the total population. It would be interesting to study the causes of this increase in the percentage of men. It is not that men are gradually outnumbering women, for the percentages of males and females in the population of Boston are substantially the same to-day as fifty years ago. This change appears even more pronounced when it is remembered that prior to 1843 poll taxes were assessed on all males above 16 years of age, while since that date the poll assessment has been of all males over twenty. Assuming, as we may, that the assessment of polls in the past was reasonably accurate and complete, we are forced to the conclusion that children form a smaller part of the population of Boston to-day than they did 50 or 75 years ago.

Among the causes contributing to this result the following are suggested:

1. An increase in the age of marrying, leaving a greater number of young single men (and women) in the community.

2. A decrease in the size of families, a family usually having fewer children to-day than fifty years ago.

3. The probable fact that, of the men finding employment in the City, those who are single generally live within the City limits, while men with families are

inclined to seek residence in the suburban cities and towns.

That the third reason may be true to some extent is indicated by the following table* comparing the population and polls in 1900 in (*a*) Boston, (*b*) the metropolitan district including all cities and towns within 10 miles of the State house, and (*c*) the whole State:

	Population in 1900.	Polls in 1900.	Ratio Population to Polls.	Percentage of Polls to Total Population.
Boston	560,892	166,354	3.372	29.66
Metropolitan District	1,128,704	323,709	3.487	28.68
Massachusetts	2,805,346	778,911	3.602	27.77

In the present investigation there was neither time nor place for an extended study of social conditions as here indicated. Considering only the conditions in Boston as they actually existed, it is found that, although the ratio of population to polls varied considerably for some years after the Civil War, the effects of the latter appear to have been largely overcome by 1885, from which date to 1900 population and polls bore a nearly constant, though slightly diminishing, ratio, one to the other. Using the observations of 1885, 1890, 1895, and 1900, a formula has been determined for predicting the ratio $\frac{\text{Population}}{\text{Polls}}$ in the future. The formula is

$$R = 3.430 - 0.0065\ t$$

Second Formula for Population. — Since the estimated population in any future year should equal the estimated polls multiplied by the estimated ratio $\frac{\text{Population}}{\text{Polls}}$ for that year; by multiplying together the formulæ

* Compiled from Thirty-first Annual Report of Massachusetts Bureau of Statistics of Labor (1900).

for polls and for this ratio (and neglecting the term containing t^3) we obtain the second formula for population, viz.:

$$P = 560{,}020 + 12{,}165\ t + 62.0\ t^2$$

If accurate, this formula should give results closely in agreement with the actual populations in 1885, 1890, 1895, and 1900. That this is the case is shown by the following table in which it is seen that the actual and computed populations differ each time by less than one per cent.:

YEAR.	Actual Population of Boston.	Population Computed by Second Formula.	Difference.	Percentage of Difference.
1885	390,393	391,495	+1099	+0.28
1890	448,477	444,570	−3907	−0.87
1895	496,920	500,745	+3825	+0.77
1900	560,892	560,020	− 872	−0.16

Other formulæ for population have been deduced under various conditions, but none of them agree so closely with the actual populations from 1885 to 1900 as the second. Believing the growth of population in the fifteen years named to have been normal, the writer offers this second formula as the one to be used in predicting population for several years to come.

VALUATION.

Table IV. shows the total assessed valuation of Boston in each year since its incorporation as a city in 1822. These values are plotted on Plate B. It will be seen that the valuation increased at a fairly uniform rate from 1822 to the Civil War and from about 1880 to the present time. During the war and for nine years thereafter it rose at a rapid rate, reached a maximum

value in 1874, and fell rapidly from 1875 to 1879, after which it rose slowly for five or six years. This sudden rise and subsequent decline are accounted for by the fact that in this period values were made upon a different monetary basis from that existing before the war and after 1879, gold during this time being at a premium. Not until 1885, six years after the resumption of specie payments, do Boston valuations appear to have entirely recovered from the financial disturbance and to have reached once more a normal growth.

First Formula for Valuation. — The first formula for valuation has been determined by using the actual valuations for the years 1822 to 1860 and 1881 to 1900, inclusive, rejecting the valuations for the twenty years 1861 to 1880 on account of the variation in the monetary basis during that time. The formula is

$$V = [1075.9 + 25.08\ t + 0.153\ t^2] \times \$1{,}000{,}000.$$

It will be seen by reference to the corresponding curve on Plate B that this formula does not agree well with the growth of valuation from 1885, since which time the actual valuation has been increasing at a faster rate than the formula would indicate. Considering the set-back the City sustained in consequence of the Civil War this result was to have been expected.

The first formula for valuation, therefore, should *not* be used in predicting the growth of the future.

Second Formula for Valuation. — Assuming that the valuation has increased at a normal rate since 1885, by using the valuations from 1885 to 1900, inclusive, there has been derived a second formula:

$$V = [1112.7 + 30.7\ t + 0.16\ t^2] \times \$1{,}000{,}000.$$

This formula gives results in close agreement with the actual valuations of that period, the greatest deviation

between computed and actual valuation for any year being less than two per cent. and the average difference of the two being 0.91 per cent.

The second formula should be used in predicting future valuations.

INCOME, EXPENDITURE, AND NET DEBT.

As stated at the beginning, this investigation deals throughout with the territory constituting the present area of Boston. It having been impossible, so far, to obtain statistics of the income, expenditure, and debt of Roxbury, Dorchester, Charlestown, West Roxbury, and Brighton prior to their annexation to Boston, the data along these lines commence with the year 1874, when all annexations had been made.

Prior to 1891 the financial year of the City began May first. In 1891–92 the financial year consisted of but nine months, viz., from May 1, 1891, to January 31, 1892. Beginning with 1892, each financial year has commenced on the 1st of February. As the income and expenditure for the nine months constituting the financial year 1891–92 cannot be made to fairly represent the income and expenditure of a whole year, they have been omitted from the calculations.

The statistics of income and expenditure are given in Table VI., and those of net debt in Table VII. All data used in the computations are plotted on Plate C.

The total income has been divided into

(*a*) Taxes and other income.

(*b*) Income from loans.

The former consists of all moneys received from taxes, licenses, water-rates, assessments and betterments (except those destined for the sinking funds), sums received from other corporations toward the cost of permanent improvements, and the like. In short, "taxes and other income" represent the actual revenue of the City.

The following are the formulæ derived for income and expenditure:

Formula for Total Income:

$$I = [\, 32{,}480 + 1766\ t + 43.1\ t^2 \,] \times \$1{,}000.$$

Formula for Taxes and Other Income:

$$T = [\, 22{,}720 + 1022\ t + 25.6\ t^2 \,] \times \$1{,}000.$$

Formula for Income from Loans. — Determined by the difference between the formula for total income and that for taxes, etc.:

$$L = [\, 9760 + 744\ t + 17.5\ t^2 \,] \times \$1{,}000.$$

Formula for Total Expenditure:

$$E = [\, 31{,}980 + 1700\ t + 40.9\ t^2 \,] \times \$1{,}000.$$

As would be expected, the curves for total income and for total expenditure are nearly coincident, that for total income being slightly higher from the fact that in the twenty-five years considered in the computations the aggregate of total income exceeded that of total expenditure by $\frac{8}{10}$ of 1 per cent.

Net Debt. — For ten or twelve years following 1874 the net debt of Boston remained practically stationary. It then rose slowly until 1892, from which date it increased at a remarkably rapid rate. In 1892 the net debt was about $30,000,000. In 1900 it exceeded $58,000,000, an increase of $28,000,000 or nearly 100 per cent. in eight years. Were the net debt to continue to increase at this astounding rate it is easily seen that it would be only a question of time when the finances of Boston would reach a serious condition.

The net debt has been studied in two ways, considering (*a*) the whole period covered by the data, and (*b*) that of the eight years in which most of the increase has taken place.

First Formula for Net Debt. — Determined by the actual debt in each year from 1874 to 1900, inclusive:

$$D = [\,55{,}394 + 3591\ t + 101.8\ t^2\,] \times \$1{,}000.$$

Second Formula for Net Debt. — Determined by the actual debt in each year from 1892 to 1900, inclusive:

$$D = [59{,}375 + 5298\ t + 191.0\ t^2] \times \$1{,}000.$$

It must not be assumed that the growth of income, expenditure, and debt can be predicted with as great a degree of accuracy as the growth of population, polls, or valuation; the conditions governing the former group being more complex and not readily reduced to mathematical terms. It is believed, however, that the formulæ here given may at least serve as guides to the future.

The total income and total expenditure of the City, while liable to yearly fluctuations, are likely to continue to increase at a fairly uniform rate, as they have done in the past, and it is thought that the formulæ for these quantities will give approximately true predictions for the next few years.

Owing to an increase, in 1900, in the allowable tax rate, it will henceforth be possible to raise a greater proportion of the total income by taxation, reducing correspondingly that proportion of the running expenses of the City formerly met by loans. For this reason, future "taxes and other income" are likely to be somewhat higher, and future "income from loans" usually less, than the formulæ would indicate.

Analysis of the net debt, to determine its character and the provisions for its redemption, has not been attempted in this investigation. The formulæ for net debt here presented are not intended for use in predicting future debt, but rather to indicate the alarming tendency to growth in this direction.

RESULTS OF THE INVESTIGATION.

The approximate rate of yearly increase just prior to 1900, along the various lines considered, is given herewith.

	Approximate rate of yearly increase.
Population	2¼ per cent.
Polls	2½ "
Valuation	3 "
Total income	5½ "
Taxes and other income	4¾ "
Income from loans	8 "
Total expenditure	5½ "
Net debt	9 "

In general it may be said that the valuation of the City is increasing at a slightly faster rate than the population, but that the rate of increase in expenditure was then about twice, and that of net debt about three times, the rate of increase in valuation.

As a guide to what may be expected in the future, certain results predicted by the formulæ have been computed, and are given in the table on page 15. The actual values for 1900 are also shown in the table.

Assuming the conditions existing in the past to continue to operate in the future, twenty-five years hence the expenditures and consequent necessary income would be, per capita, about double what they are to-day.

	Actual Values in 1900.	VALUES ESTIMATED BY FORMULÆ.				
		1900.	1905.	1910.	1925.	1950.
Population	560,892	560,020	622,400	687,900	903,000	1,323,000
Polls	166,449	163,270	183,200	204,400	275,500	419,600
Valuation	$1,129,130,762	$1,112,700,000	$1,270,000,000	$1,436,000,000	$1,980,000,000	$3,050,000,000
" per capita	2,013	1,987	2,040	2,087	2,193	2,305
Total income	27,235,682	32,480,000	42,400,000	54,500,000	103,600,000	229,000,000
" " per capita	49	58	68	79	115	173
Taxes and other income	24,072,132	22,720,000	28,500,000	35,500,000	64,300,000	138,000,000
" " " " per capita	43	41	46	52	71	104
Income from loans	3,163,550	9,760,000	13,900,000	19,000,000	39,300,000	91,000,000
" " " per capita	6	17	22	27	44	69
Total expenditures	28,959,313	31,980,000	41,500,000	53,100,000	100,000,000	219,000,000
" " per capita	52	57	67	77	111	166
Actual net debt	58,333,338					
" " " per capita	104					
Net debt by first formula	.....	55,394,000	75,900,000	101,500,000	209,000,000	490,000,000
" " " " " per capita	.....	99	122	148	231	370
Net debt by second formula	.....	59,375,000	90,600,000	131,500,000	311,000,000	802,000,000
" " " " " per capita	.....	106	146	191	344	606
Percentage of net debt to total valuation	5.2 %	{ 1st formula, 5.0 % 2d formula, 5.3 %	6.0 % 7.1 %	7.1 % 9.2 %	10.6 % 15.7 %	16.1 % 26.3 %

NOTE. — Data of actual income and expenditure in 1900-01, furnished by Statistics Department.

In the matter of net debt the most startling results are to be found. In 1900 the actual net debt was 5 per cent. of the total valuation of the City. Were the average rate of increase from 1874 to 1900, or, what is worse, that from 1892 to 1900, to continue for fifty years, we should expect at the end of that period to find the net debt amounting to about 20 per cent. of the total City valuation — an increase per inhabitant from $104 in 1900 to about $500 in 1950.

Since the formulæ for net debt were computed, the net debt on January 31, 1901, has been obtained from the Auditor's report for 1900–01 and found to be $51,385,763.44, a decrease of $6,947,574.15 from the net debt of the previous year. Of this reduction $5,000,000 was money received from the State in payment for City water-works taken for State use by the Metropolitan Water Board. The balance, $1,947,574.15, was paid from ordinary revenue. During the year 1900–01 only $3,163,550 was received from loans, an amount far below the usual figure. If in that year, a loan order amounting to several millions had not failed to pass, it is probable that the net debt would have continued to increase except for the payment by the State. Considering the numerous municipal improvements already projected and likely to be adopted, it is thought that the net debt will tend to increase in the future. If the rate of increase existing from 1892 to 1900 were continued from 1901, the net debt would reach $90,960,000 in 1908, an amount greater than that predicted by the first formula. While it is hoped that such a rapid increase will be avoided, it is apparent that it is easily possible for the results predicted by the net debt formulæ to come approximately true.

Reference to the above table shows that in 1900–01 the actual total income and total expenditure were less than the predictions by the formulæ. The income

from taxes, etc., was $1,350,000 above the estimated amount; the increase, as before stated, being due to a higher allowable tax limit. The income from loans being only one-third the estimated figure, the total income was considerably below the prediction and nearly two millions less than the actual expenditure for the year. The latter was 9½ per cent. lower than the prediction, a part of this saving being accounted for by the failure of the before mentioned loan order.

As the figures for population, polls, and valuation in 1900 were used in the computations, no returns are yet available by which the predictions of these formulæ can be tested.

CONCLUSION.

It has been said that it is a function of the municipality to spend money, and to a proper exercise of economy in expenditure is due, to a considerable degree, the success or failure of municipal government. But be the economy ever so strict, a very large proportion of a city's annual expense is absolutely fixed and cannot be reduced without serious injury to efficient government. Interest on the debt must be paid, sinking funds must be provided, and in the maintenance of the various Departments usually little or no reduction in expense can be effected without seriously impairing the efficiency of the service rendered the community. In municipal as well as individual life the standards of living are constantly being raised. Luxuries of yesterday are necessities to-day, and the people steadily demand more and more service from the municipality. Taking cities in general it will undoubtedly be found that municipal expenses increase faster than the population, and in some the expenditure per inhabitant is advancing at a rapid rate. Among the latter is Boston. From 1889 to 1900 her net indebtedness more than doubled and in consequence interest and sinking-fund requirements are

now, and will continue to be, unusually large. Add to these the necessary and constantly growing administrative expenses, and remembering that in the near future the City will be put to some exceptionally heavy necessary expense, as, for example, in the extension of the system of water supply, it will be seen that even with strict economy Boston must expend annually a large and steadily increasing amount.

The expenditures of a municipality cannot be fixed solely by the arbitrary dictum of any group of men. To a considerable extent they are governed by natural laws, and while they may be increased by extravagance they cannot be reduced below a certain point no matter how strict be the economy of those having them in charge.

It is believed that the expenditures of Boston in the near future will in general follow the curve for total expenditure given herewith. They will be likely to vary considerably from year to year, being above or below the curve according as extravagance or economy rules for the time being. But considering, say, the next ten or fifteen years, it is thought that in no year will the total expenditure fall more than 10 or 15 per cent. below the value indicated by the formula; and, as the tendency to exceed the predictions will probably about balance that to fall short of them, the curve will be likely to indicate pretty closely the average growth in total expenditure during that time.

The total income is necessarily dependent upon the total expenditure and for a series of years the two will about balance one another. Since 1885, when a law went into effect limiting the rate of taxation for municipal purposes to $9.00 per thousand of the average valuation of the preceding five years, it has been the custom to raise annually by taxation the full amount allowed by law, and then to meet a part of the current

expenses by loans. This was simply a process of running into debt for current expenses, and it accounts for a part of the increase in debt during this time. In 1900 the tax limit was raised from $9.00 to $10.50 on the thousand. Henceforth, with strict economy, the City will probably be able to live up to a "pay as you go" policy. Instead of borrowing money for current expenses the loans of the next few years should stand for permanent improvements. Whether this will be true or not remains to be seen. The total income, like the total expenditure, is liable to considerable annual variation, being sometimes above and again below the curve; and these fluctuations will probably cover a greater range than that of total expenditure owing to the great variation in the amount received from loans. It is believed, however, that the formula for total income may be used as a guide for the next ten or fifteen years.

The tax rate is likely to continue to be up to the full limit allowed by law. "Taxes and other income" then will doubtless show a steady growth, and will probably be in excess of the amount predicted by the formula.

The income from loans, while approaching, in a series of years, the aggregate of the predictions by the formula, will undoubtedly be less than the predictions owing to the increase in revenue from "taxes and other income." The amount of money borrowed is likely to vary greatly from year to year, and the curve for loans should be used merely to indicate the tendency to growth along this line.

As stated previously, the net debt requires careful analysis before predictions for its future may safely be made. Such an analysis not having been possible up to the present time, the curves for net debt are offered simply as illustrative of the startling tendency to growth in this direction, and to show the need, greater than

ever before, of strict economy in the management of Boston's finances.

Since population, polls and valuation have shown a steady growth for the past 15 or 20 years, it is believed that their growth for a corresponding period in the future will likewise be uniform. While the formula for polls is likely to give results a trifle small, it is thought that the formulæ offered for all three of these quantities will give fairly accurate predictions for the future.

In all formulæ of the nature of those derived in this investigation it must be remembered that the further the predictions be carried into the future the less accurate will the predictions be. While some of the formulæ here presented are expected to give close estimates for the next few years, probably none of them will give more than approximations to the truth 25 or 50 years hence. When the actual statistics of future years become available for data it is hoped that the formulæ will be recomputed, for by successive modification continually greater accuracy can be obtained.

Acknowledgment. — To the Statistics Department of the City the writer is indebted for the data of income and expenditure, kindly furnished in advance of its publication. Particularly, the writer desires to acknowledge the valuable assistance rendered in this investigation by S. H. Thorndike, A.B., S.B.; T. F. J. Maguire, S.B.; E. C. Sherman, S.B.; and H. F. Sawtelle, S.B.; of the Engineering Department. To the efficient coöperation of these gentlemen is due, in a large degree, whatever success may have been attained.

Table I.—Population of Present Boston from 1790 to 1900.—Compiled October, 1900.

This table shows the population in each census year upon the area included within the present limits of Boston. The area taken is that within the present ward boundaries, plus the area of the harbor islands belonging to the City; a total of 46 square miles. Data used have been taken from Mass. Census Rep't, 1895, Pop. and Soc. Statistics, Vol. 1; and from municipal records and reports. The census returns of Charlestown, prior to 1845, and of Dorchester, prior to 1870, have been corrected to allow for the setting off of territory from those towns in 1842 and 1868.

e, Estimated. *i*, Interpolated.

YEAR.	Boston Proper.	East Boston.	The Islands.	South Boston.	Roxbury.	Dorchester.	West Roxbury.	Brighton.	Charlestown.	Total within Present Area of Boston.	YEAR.
1790	18,038	*e* 10	282	*e* 210	2,226	*e* 1,650	.....	*e* 500	*e* 1,380	*e* 24,300	1790
1800	24,655	*e* 14	*e* 282	*e* 280	2,765	*e* 2,268	.....	*e* 600	*e* 2,390	*e* 33,200	1800
1810	32,896	18	519	354	3,669	*e* 2,810	.....	608	*e* 4,310	*e* 45,200	1810
1820	*e* 41,714	*i* 22	*i* 392	*i* 1,170	4,135	*e* 3,550	.....	702	*e* 5,780	*e* 57,400	1820
1825	56,003	24	264	1,986	*i* 4,691	*e* 3,720	.....	*i* 837	*e* 6,700	*e* 74,200	1825
1830	*e* 58,272	*i* 316	*i* 304	*e* 2,500	5,247	*e* 3,910	.....	972	*e* 7,640	*e* 79,200	1830
1835	72,057	607	344	5,595	*i* 7,168	*e* 4,300	.....	*i* 1,200	*e* 8,300	*e* 100,100	1835
1840	85,475	1,455	277	6,176	9,089	*e* 4,700	.....	1,425	9,965	*e* 118,600	1840
1845	99,086	5,018	292	10,020	*i* 13,727	*e* 6,240	.....	*i* 1,890	*i* 13,200	*e* 149,800	1845
1850	113,721	9,526	325	13,309	18,364	*e* 7,780	.....	2,356	17,216	*e* 182,600	1850
1855	126,296	15,433	*e* 530	16,912	18,469	*e* 8,130	4,812	2,895	21,700	*e* 215,200	1855
1860	133,563	18,356	*e* 1,000	24,921	25,137	*e* 9,380	6,310	3,575	25,065	*e* 247,100	1860
1865	141,063	20,572	*e* 1,300	29,363	28,426	*e* 10,020	6,912	3,854	26,339	*e* 267,900	1865
1870	138,781	23,816	*e* 1,700	39,215	34,753	12,261	8,686	4,967	28,328	292,502	1870
1875	140,669	27,420	1,927	54,147	50,429	15,788	11,788	6,200	33,556	341,919	1875
1880	147,075	28,381	1,545	56,369	57,123	17,890	14,082	6,698	33,731	362,839	1880
1885	147,138	29,280	2,139	61,534	65,965	20,717	17,424	8,523	37,673	390,393	1885
1890	161,330	36,980	*	66,791	78,411	29,638	24,997	12,032	38,348	448,477	1890
1895	160,349	39,589	2,706	67,913	92,088	45,909	32,761	15,001	40,304	496,920	1895
1900	.....	.....	.....	.....	.....	.....	.....	.....	.....	560,892	 1900

* Included in East Boston.

Table II.— Polls of Present Boston from 1822 to 1900.— Compiled October, 1900.

This table shows the assessed polls in each year upon the area [forty-six square miles] included within the present limits of Boston. Data used have been taken from records and reports on file in the offices of the Assessors of Boston and the Secretary of the Commonwealth, and in the Massachusetts State Library. The returns of Charlestown prior to 1842, and of Dorchester prior to 1868, have been corrected to allow for the setting off of territory from those towns in the years named. Hence the polls from 1822 to 1867 are estimated.

Year.	Assessed Polls.	Population.	Ratio of Population to Polls.	Year.	Assessed Polls.	Population.	Ratio of Population to Polls.
1821	.....			1861	50,400		
1822	12,000			1862	49,000		
1823	13,100			1863	48,900		
1824	14,300			1864	48,300		
1825	15,300	74,200	4.85	1865	50,900	267,900	5.26
1826	16,200			1866	52,000		
1827	16,300			1867	54,100		
1828	16,400			1868	62,006		
1829	17,800			1869	65,050		
1830	17,200	79,200	4.61	1870	68,271	292,502	4.28
1831	17,600			1871	73,060		
1832	18,400			1872	79,723		
1833	19,400			1873	83,354		
1834	19,900			1874	84,684		
1835	21,100	100,100	4.74	1875	85,086	341,919	4.02
1836	21,900			1876	81,364		
1837	22,900			1877	86,007		
1838	20,800			1878	85,913		
1839	22,100			1879	89,452		
1840	24,000	118,600	4.94	1880	93,769	362,839	3.87
1841	25,300			1881	99,407		
1842	26,200			1882	102,594		
1843	26,400			1883	107,286		
1844	29,760			1884	110,481		
1845	32,700	149,800	4.58	1885	112,104	390,393	3.48
1846	35,100			1886	112,446		
1847	36,300			1887	115,603		
1848	37,700			1888	120,529		
1849	38,200			1889	123,335		
1850	38,600	182,600	4.73	1890	125,906	448,477	3.56
1851	39,000			1891	132,809		
1852	40,000			1892	136,375		
1853	41,700			1893	139,757		
1854	43,300			1894	139,789		
1855	44,000	215,200	4.89	1895	142,460	496,920	3.49
1856	45,700			1896	148,477		
1857	46,400			1897	154,654		
1858	46,300			1898	157,590		
1859	47,600			1899	161,401		
1860	49,800	247,100	4.96	1900	166,449	560,892	3.37

Table III.—Details of Polls.—Compiled October, 1900.

This table gives details used in compiling TABLE II., and shows the number of assessed polls, year by year, on the area included within the present limits of Boston, separated according to municipal boundaries whenever these divisions existed.

e, Estimated. *i*, Interpolated.

	1821.	1822.	1823.	1824.	1825.	Population in 1825.	Ratio Population to Polls.
Boston	.....	8,800	9,855	10,897	11,660	58,277	
Charlestown	.....	*e* 1,280	*e* 1,230	*e* 1,240	*e* 1,480	*e* 6,700	
West Roxbury	–	–	–	–	–	–	
Brighton	.....	197	214	230	253	*i* 837	
Dorchester	.....	*e* 720	*e* 710	*e* 750	*e* 800	*e* 3,720	
Roxbury	.....	1,084	1,058	1,125	1,178	*i* 4,691	
Total	.....	12,000	13,100	14,200	15,300	*e* 74,200	4.85

	1826.	1827.	1828.	1829.	1830.	Population in 1830.	Ratio Population to Polls.
Boston	12,602	12,442	12,535	13,495	13,096	61,892	
Charlestown	*e* 1,330	*e* 1,400	*e* 1,470	*e* 1,620	*e* 1,520	*e* 7,640	
West Roxbury	–	–	–	–	–	–	
Brighton	242	286	267	273	263	972	
Dorchester	*e* 820	*e* 850	*e* 810	*e* 970	*e* 870	*e* 3,910	
Roxbury	*e* 1,238	*e* 1,298	*e* 1,358	*e* 1,418	1,477	5,247	
Total	16,200	16,300	16,400	17,800	17,200	*e* 79,200	4.61

	1831.	1832.	1833.	1834.	1835.	Population in 1835.	Ratio Population to Polls.
Boston	13,618	14,184	14,899	15,137	16,188	78,608	
Charlestown	*e* 1,510	*e* 1,590	*e* 1,660	*e* 1,830	*e* 1,830	*e* 8,800	
West Roxbury	–	–	–	–	–	–	
Brighton	*i* 261	259	270	296	329	*i* 1,200	
Dorchester	*e* 830	*e* 840	*e* 880	*e* 910	*e* 950	*e* 4,300	
Roxbury	1,439	*e* 1,553	1,666	*e* 1,788	*e* 1,810	*i* 7,168	
Total	17,600	18,400	19,400	19,900	21,100	*e* 100,100	4.74

Table III. — Details of Polls. — *Continued.*

	1836.	1837.	1838.	1839.	1840.	Population in 1840.	Ratio Population to Polls.
Boston.....	16,719	17,182	15,615	16,561	17,966	93,383	
Charlestown.....	*c* 1,990	*c* 2,120	*c* 1,790	*c* 2,050	2,298	9,965	
West Roxbury ..	-	-	-	-	-	-	
Brighton.....	348	413	380	401	434	1,425	
Dorchester	*c* 990	*c* 1,030	*c* 1,010	*c* 980	*c* 1,050	*c* 4,700	
Roxbury.....	1,883	2,114	2,047	2,129	2,300	9,089	
Total.....	21,900	23,900	20,800	23,100	24,000	*c* 118,600	4.94

	1841.	1842.	1843.	1844.	1845.	Population in 1845.	Ratio Population to Polls.
Boston.....	18,915	19,636	20,063	22,339	24,287	114,366	
Charlestown.....	2,318	2,476	2,840	2,650	3,099	*i* 13,600	
West Roxbury...	-	-	-	-	-	-	
Brighton.....	455	451	433	515	544	*i* 1,890	
Dorchester	*c* 1,110	*c* 1,110	*c* 1,080	*c* 1,230	*c* 1,310	*c* 6,240	
Roxbury.....	2,474	2,570	2,554	2,977	3,433	*i* 13,727	
Total.....	25,300	26,200	26,400	29,700	32,700	*c* 149,800	4.58

	1846.	1847.	1848.	1849.	1850.	Population in 1850.	Ratio Population to Polls.
Boston.....	25,974	27,008	27,726	28,363	28,018	136,881	
Charlestown.....	3,465	3,296	3,690	3,521	3,861	17,216	
West Roxbury...	-	-	-	-	-	-	
Brighton.....	598	584	631	616	640	2,356	
Dorchester	*c* 1,430	*c* 1,520	*c* 1,640	*c* 1,750	*c* 1,930	*c* 7,780	
Roxbury.....	3,668	3,806	3,999	3,982	4,125	18,364	
Total.....	35,100	36,200	37,700	38,200	38,600	*c* 182,600	4.73

Table III.—Details of Polls.—*Continued.*

	1851.	1852.	1853.	1854.	1855.	Population in 1855.	Ratio Population to Polls.
Boston.....	28,445	28,963	29,959	31,130	31,602	159,171	
Charlestown.....	3,707	3,957	4,309	4,302	4,399	21,700	
West Roxbury...	.....	990	1,014	1,062	1,161	4,812	
Brighton.....	643	665	653	668	735	3,395	
Dorchester	c 1,990	c 1,980	c 2,180	c 2,300	c 2,280	c 8,130	
Roxbury.....	4,223	3,440	3,623	3,833	3,804	18,469	
Total.....	39,000	40,000	41,700	43,300	44,000	c 215,200	4.89

	1856.	1857.	1858.	1859.	1860.	Population in 1860.	Ratio Population to Polls.
Boston	32,974	33,162	32,621	33,456	34,449	177,840	
Charlestown	4,588	4,823	5,016	5,001	5,543	25,065	
West Roxbury...	1,181	1,258	1,346	1,439	1,437	6,310	
Brighton.....	765	789	798	829	909	3,375	
Dorchester	c 2,060	c 2,210	c 2,170	c 2,240	c 2,530	c 9,380	
Roxbury.....	4,113	4,153	4,316	4,592	5,099	25,137	
Total.	45,700	46,400	46,300	47,600	49,800	c 247,100	4.96

	1861.	1862.	1863.	1864.	1865.	Population in 1865.	Ratio Population to Polls.
Boston....	35,161	34,159	33,618	32,832	34,704	192,318	
Charlestown.....	5,322	5,466	6,211	5,758	5,767	26,399	
West Roxbury...	1,555	1,452	1,424	1,454	1,583	6,912	
Brighton	890	885	858	906	979	3,954	
Dorchester.....	c 2,420	c 2,340	c 2,210	c 2,390	c 2,470	c 10,020	
Roxbury.....	5,060	4,719	4,618	4,921	5,410	28,426	
Total.....	50,400	49,000	48,900	48,300	50,900	c 267,900	5.26

Table III.— Details of Polls. — *Concluded.*

	1866.	1867.	1868.	1869.	1870.	Population in 1870.	Ratio Population to Polls.
Boston	34,192	35,772	48,416	51,195	56,926	208,512	
Charlestown	6,113	6,556	7,528	7,674	7,995	28,323	
West Roxbury	1,680	1,725	1,884	1,926	2,061	8,686	
Brighton	1,098	1,225	1,310	1,208	1,269	4,967	
Dorchester	*c* 2,660	2,812	2,918	3,047	-	12,261	
Roxbury	6,245	6,006	-	-	-	34,753	
Total	52,000	54,100	62,006	65,050	68,271	292,502	4.28

	1871.	1872.	1873.				
Boston	61,148	67,221	70,199				
Charlestown	8,271	8,586	9,050				
West Roxbury	2,810	2,514	2,515				
Brighton	1,331	1,402	1,590				
Dorchester	-	-	-				
Roxbury	-	-	-				
Total	73,060	79,723	83,354				

CHARLESTOWN: A portion [now Somerville and part of Arlington] set off in 1842; the remainder annexed to Boston January 5, 1874.

WEST ROXBURY: Set off from Roxbury May 24, 1851; annexed to Boston January 5, 1874.

BRIGHTON: Annexed to Boston January 5, 1874.

DORCHESTER: A portion set off to Hyde Park April 22, 1868; the remainder annexed to Boston January 3, 1870.

ROXBURY: West Roxbury set off May 24, 1851; the remainder annexed to Boston January 5, 1868.

This table deals only with the areas now forming parts of Boston.

Table IV.—Valuation of Present Boston from 1822 to 1900.—Compiled October, 1900.

This table shows the total assessed valuation [real and personal] in each year of the district [forty-six square miles] included within the present limits of Boston.

Data used have been taken from records and reports on file in the offices of the Assessors of Boston and the Secretary of the Commonwealth, and in the Massachusetts State Library.

The returns of Charlestown, prior to 1842, and of Dorchester, prior to 1868, have been corrected to allow for the setting off of territory from those towns in the years named. Hence the valuations from 1822 to 1867 are estimated.

YEAR.	Total Assessed Valuation.	YEAR.	Total Assessed Valuation.
1821		1861	$335,500,000
1822	$47,100,000	1862	336,100,000
1823	49,900,000	1863	365,100,000
1824	54,900,000	1864	394,000,000
1825	57,800,000	1865	438,000,000
1826	64,900,000	1866	486,800,000
1827	71,700,000	1867	524,700,000
1828	67,700,000	1868	548,943,891
1829	67,400,000	1869	612,453,519
1830	65,700,000	1870	630,278,677
1831	67,200,000	1871	667,711,243
1832	74,200,000	1872	751,055,191
1833	77,300,000	1873	765,820,213
1834	81,900,000	1874	798,755,050
1835	86,900,000	1875	758,961,895
1836	96,500,000	1876	748,996,210
1837	98,200,000	1877	686,840,586
1838	98,800,000	1878	630,446,866
1839	101,100,000	1879	613,322,692
1840	104,200,000	1880	639,462,495
1841	108,000,000	1881	665,554,597
1842	117,800,000	1882	672 497,962
1843	122,400,000	1883	682,432,671
1844	131,600,000	1884	682,656,658
1845	150,700,000	1885	685,579,072
1846	172,900,000	1886	710,621,335
1847	188,100,000	1887	747,642,517
1848	195,200,000	1888	764,452,548
1849	202,700,000	1889	795,433,744
1850	211,800,000	1890	822,041,800
1851	220,800,000	1891	855,069,415
1852	223,900,000	1892	893,975,704
1853	244,700,000	1893	924,098,751
1854	271,400,000	1894	928,109,042
1855	289,900,000	1895	951,367,928
1856	300,000,000	1896	961,269,914
1857	311,400,000	1897	1,012,582,209
1858	308,900,000	1898	1,036,099,418
1859	320,600,000	1899	1,089,736,252
1860	336,000,000	1900	1,129,130,762

Table V.—Valuation Details.—Compiled October, 1900.

This table gives details used in compiling TABLE IV., and shows the total assessed valuations, year by year, of the area included within the present limits of Boston, separated according to municipal boundaries whenever these divisions existed.

e, Estimated. *i*, Interpolated.

	1821.	1822.	1823.	1824.	1825.
Boston	.....	$42,140,200	$44,896,800	$49,843,800	$52,442,600
Charlestown	.....	*e* 2,500,000	*e* 2,500,000	*e* 2,500,000	*e* 2,600,000
West Roxbury	-	-	-	-	-
Brighton	.....	203,122	213,478	217,202	227,544
Dorchester	.....	*e* 913,000	*e* 906,000	*e* 956,000	*e* 1,007,000
Roxbury	.....	1,379,000	1,386,400	1,418,900	1,530,100
Total	.....	$47,100,000	$49,900,000	$54,900,000	$57,800,000

	1826.	1827.	1828.	1829.	1830.
Boston	$59,449,200	$65,858,400	$61,523,200	$61,068,000	$59,586,000
Charlestown	*e* 2,500,000	*e* 2,700,000	*e* 2,700,000	*e* 2,700,000	*e* 2,600,000
West Roxbury	-	-	-	-	-
Brighton	233,370	318,215	300,543	312,796	323,370
Dorchester	*e* 1,031,000	*e* 1,063,000	*e* 1,314,000	*e* 1,329,000	*e* 1,080,000
Roxbury	*i* 1,700,000	*i* 1,800,000	*i* 1,900,000	*i* 2,000,000	2,151,467
Total	$64,900,000	$71,700,000	$67,700,000	$67,400,000	$65,700,000

	1831.	1832.	1833.	1834.	1835.
Boston	$60,698,200	$67,514,400	$70,477,200	$74,805,800	$79,302,600
Charlestown	*e* 2,700,000	*e* 2,800,000	*e* 2,800,000	*e* 2,900,000	*e* 3,100,000
West Roxbury	-	-	-	-	-
Brighton	*e* 355,000	369,970	413,050	412,350	421,880
Dorchester	*e* 1,211,000	*e* 1,183,000	*e* 1,279,000	*e* 1,314,000	*e* 1,400,000
Roxbury	*i* 2,200,000	*i* 2,300,000	2,371,100	*i* 2,500,000	*i* 2,650,000
Total	$67,200,000	$74,200,000	$77,300,000	$81,900,000	$86,900,000

Table V. — Valuation Details. — *Continued.*

	1836.	1837.	1838.	1839.	1840.
Boston	$88,265,000	$89,583,800	$90,231,600	$91,826,400	$94,581,600
Charlestown	*c* 3,600,000	*c* 3,700,000	*c* 3,600,000	*c* 3,800,000	*c* 4,000,000
West Roxbury	–	–	–	–	–
Brighton	438,880	462,230	463,900	485,200	505,130
Dorchester	*c* 1,437,000	*c* 1,474,000	*c* 1,547,000	*c* 1,757,000	*c* 1,755,000
Roxbury	2,791,200	2,937,500	2,989,950	3,219,300	3,360,500
Total	$96,500,000	$98,200,000	$98,800,000	$101,100,000	$104,200,000

	1841.	1842.	1843.	1844.	1845.
Boston	$98,006,600	$106,723,700	$110,046,000	$118,450,300	$135,948,700
Charlestown	*c* 4,300,000	5,054,410	5,315,455	5,522,070	6,268,160
West Roxbury	–	–	–	–	–
Brighton	549,850	579,430	1,048,400	1,169,750	1,330,530
Dorchester	*c* 1,705,000	*c* 1,778,000	*c* 2,086,000	*c* 2,186,000	*c* 2,404,000
Roxbury	3,470,800	3,670,800	3,855,000	4,289,300	4,784,900
Total	$108,000,000	$117,800,000	$122,400,000	$131,600,000	$150,700,000

	1846.	1847.	1848.	1849.	1850.
Boston	$148,889,600	$162,360,400	$167,728,000	$174,180,200	$180,000,500
Charlestown	7,343,970	8,415,145	8,740,185	8,831,100	8,847,700
West Roxbury	–	–	–	–	–
Brighton	1,459,880	1,565,950	1,712,380	1,852,570	2,391,530
Dorchester	*c* 2,691,000	*c* 3,083,000	*c* 3,805,000	*c* 4,376,000	*c* 6,858,000
Roxbury	12,543,900	12,628,300	13,174,600	13,476,600	13,712,800
Total	$173,900,000	$188,100,000	$195,200,000	$202,700,000	$211,800,000

Table V. — Valuation Details. — *Continued.*

	1851.	1852.	1853.	1854.	1855.
Boston	$187,947,000	$187,680,000	$206,514,200	$227,013,200	$241,982,200
Charlestown	9,202,700	9,617,400	10,105,800	13,209,600	13,360,300
West Roxbury	....	4,122,400	*c* 4,475,570	*c* 5,358,500	*c* 5,513,030
Brighton	2,413,550	2,558,050	2,608,100	2,693,800	2,771,900
Dorchester	*c* 7,297,000	*c* 7,921,000	*c* 8,571,000	*c* 9,724,000	*c* 10,784,000
Roxbury	13,933,300	11,995,200	12,432,000	13,369,200	15,577,200
Total	$220,800,000	$223,900,000	$244,700,000	$271 400,000	$289,900,000

	1856.	1857.	1858.	1859.	1860.
Boston	$249,162,500	$258,111,900	$254,714,100	$263,429,000	$276,861,000
Charlestown	14,162,400	14,736,000	15,094,600	15,323,300	15,699,800
West Roxbury	*c* 6,864,900	*c* 7,701,430	*c* 8,245,940	*c* 8,330,620	*c* 8,496,720
Brighton	3,000,200	3,239,950	3,272,650	3,449,800	3,684,100
Dorchester	*c* 10,133,000	*c* 10,291,000	*c* 10,131,000	*c* 10,345,000	*c* 10,741,000
Roxbury	16,680,400	17,327,000	17,468,800	19,726,200	20,548,800
Total	$300,000,000	$311,400,000	$308,900,000	$320,600,000	$336,000,000

	1861.	1862.	1863.	1864.	1865.
Boston	$275,760,100	$276,217,000	$302,507,200	$332,449,900	$371,892,775
Charlestown	15,408,500	16,199,150	17,769,200	17,125,900	17,303,000
West Roxbury	*c* 8,550,000	8,518,000	8,865,200	8,513,000	9,367,200
Brighton	3,897,267	3,631,050	3,624,294	3,265,311	3,968,422
Dorchester	*c* 10,988,000	*c* 10,841,000	*c* 11,368,000	*c* 10,442,000	*c* 11,927,000
Roxbury	20,852,200	20,735,200	20,935,800	22,224,800	23,580,600
Total	$335,500,000	$336,100,000	$365,100,000	$394,000,000	$438,000,000

Table V.—Valuation Details.—*Concluded.*

	1866.	1867.	1868.	1869.	1870.
Boston	$415,362,345	$444,946,100	$493,573,700	$549,511,600	$584,089,400
Charlestown	18,196,900	23,386,400	24,723,600	25,668,500	27,969,100
West Roxbury	9,892,400	10,012,000	10,802,600	11,736,800	12,437,100
Brighton	4,467,499	4,958,273	5,017,691	5,220,919	5,778,077
Dorchester	c 13,148,000	c 14,861,000	15,326,300	20,315,700	-
Roxbury	25,744,600	26,551,700	-	-	-
Total	$486,800,000	$524,700,000	$548,943,891	$612,453,519	$630,273,677

	1871.	1872.	1873.		
Boston	$612,663,550	$682,724,300	$698,831,400	-	-
Charlestown	31,866,660	34,842,120	35,289,682	-	-
West Roxbury	14,226,300	22,507,150	22,150,600	-	-
Brighton	8,954,732	10,831,621	14,548,531	-	-
Dorchester	-	-	-	-	-
Roxbury	-	-	-	-	-
Total	$667,711,242	$751,055,191	$765,820,213	-	-

CHARLESTOWN: A portion [now Somerville and part of Arlington] set off in 1842; the remainder annexed to Boston January 5, 1874.

WEST ROXBURY: Set off from Roxbury May 24, 1851; annexed to Boston January 5, 1874.

BRIGHTON: Annexed to Boston January 5, 1874.

DORCHESTER: A portion set off to Hyde Park April 22, 1868; the remainder annexed to Boston January 3, 1870.

ROXBURY: West Roxbury set off May 24, 1851; the remainder annexed to Boston January 5, 1868.

This table deals only with the areas now forming parts of Boston.

Table VI.—Income and Expenditure of Boston, 1874 to 1899.

Data furnished by Statistics Department.

FISCAL YEAR.	ACTUAL INCOME.			Actual Expenditure.
	Taxes and Other Income.	Loans.	Total Income.	
1874-75	$14,748,423 59	$2,696,000 00	$17,444,423 59	$16,199,158 47
1875-76	14,017,129 47	2,588,000 00	16,605,129 47	16,597,498 62
1876-77	12,784,359 99	2,017,000 00	14,801,359 99	14,571,286 30
1877-78	11,988,194 25	726,000 00	12,714,194 25	13,983,680 92
1878-79	10,813,625 11	2,351,000 00	13,164,625 11	13,064,967 69
1879-80	10,510,541 14	3,488,000 00	13,998,541 14	12,483,971 69
1880-81	12,599,463 06	59,000 00	12,658,463 06	13,566,813 06
1881-82	12,481,611 10	309,000 00	12,790,611 10	13,799,738 80
1882-83	13,343,397 01	2,646,000 00	15,989,397 01	15,576,145 90
1883-84	13,435,512 47	4,166,000 00	17,601,512 47	16,074,668 25
1884-85	14,998,760 02	440,200 00	15,438,960 02	16,144,755 88
1885-86	12,634,495 97	2,242,000 00	14,876,495 97	15,240,258 23
1886-87	13,122,759 69	3,773,800 00	16,896,559 69	15,819,489 71
1887-88	14,036,988 15	3,004,000 00	17,040,988 15	17,349,971 35
1888-89	14,141,064 55	2,782,500 00	16,923,564 55	17,672,394 73
1889-90	14,457,667 82	5,717,000 00	20,174,667 82	18,064,932 90
1890-91	15,374,104 71	2,962,000 00	18,336,104 71	18,930,592 67
1891-92 [9 months]	14,183,490 63	1,550,000 00	15,733,490 63	17,120,992 92
1892-93	16,720,469 73	3,661,400 00	20,401,869 73	21,451,403 67
1893-94	16,675,627 07	5,610,925 00	22,286,552 07	21,842,319 17
1894-95	17,022,510 62	6,655,300 00	23,677,810 62	23,208,445 31
1895-96	17,974,490 74	6,796,350 00	24,768,330 74	24,587,590 43
1896-97	18,685,453 41	8,274,800 00	26,960,253 41	25,728,867 53
1897-98	19,536,052 90	8,627,600 00	28,163,652 90	28,382,130 40
1898-99	20,845,301 00	6,477,630 00	27,322,931 00	27,626,307 16
1899-1900	22,221,013 88	8,748,800 00	30,969,813 88	29,777,897 36

Table VII.—Net Funded Debt of Boston, 1874 to 1900.

From Auditor's Report for 1899-1900, page 250.

DATE.	Net Funded Debt.	DATE.	Net Funded Debt.
April 30, 1874	$27,473,213 02	April 30, 1888	$27,361,244 43
" " 1875	27,196,427 07	" " 1889	27,654,190 04
" " 1876	26,968,448 32	" " 1890	31,075,832 24
" " 1877	27,480,523 75	" " 1891	31,342,638 47
" " 1878	26,159,776 67	January 31, 1892	30,434,291 03
" " 1879	26,229,665 81	" " 1893	30,908,879 24
" " 1880	27,842,104 28	" " 1894	33,509,674 78
" " 1881	26,005,620 59	" " 1895	37,131,423 73
" " 1882	24,177,661 60	" " 1896	40,693,352 72
" " 1883	24,761,816 69	" " 1897	45,879,368 20
" " 1884	26,252,494 46	" " 1898	51,483,168 01
" " 1885	24,596,579 91	" " 1899	54,229,184 50
" " 1886	24,712,819 60	" " 1900	58,333,537 59
" " 1887	26,487,883 08